

26 U.S. Code § 4181. Imposition of tax

There is hereby imposed upon the sale by the manufacturer, producer, or importer of the following articles a tax equivalent to the specified percent of the price for which so sold:

Articles taxable at 10 percent—

Pistols.

Revolvers.

Articles taxable at 11 percent—

Firearms (other than pistols and revolvers).

Shells, and cartridges.

(Aug. 16, 1954, ch. 736, 68A Stat. 490.)